

UNIFIED SCHOOL DISTRICT NO. 413

Financial Statement
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended June 30, 2015

Unified School District No. 413
Chanute, Kansas
Special Financial Statements
For the Fiscal Period Ended June 30, 2015

INTRODUCTORY SECTION

Title Page	
Table of Contents	

FINANCIAL SECTION

Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-11

ADDITIONAL INFORMATION

Schedule 1	
Summary of Expenditures - Actual and Budget	12
Schedule 2	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	13-15
Special Revenue Funds	
Supplemental General Fund	16-17
At Risk (4 Year Old)	18
At Risk (K-12) Fund	19
Bilingual Education Fund	20
Capital Outlay Fund	21-22
Driver Training Fund	23
Food Service Fund	24
Professional Development Fund	25
Special Education	26
Vocational Education Fund	27
Gifts and Grants Fund	28
KPERS Special Retirement Contribution Fund	29
Contingency Reserve	30
Textbook & Student Material Revolving Fund	31
Recreation Commission	32
Recreation Commission Employee Benefits	33
Low Income ESEA (Title I) Fund	34
Improving Teacher Quality (Title II-A) Fund	35
Jump Start Program Fund	36
IDL Services Fund	37
Title II Math and Science Fund	38
Title VI-B Grant Fund	39
Debt Service Funds	
Bond and Interest Fund	40
Capital Project Funds	
School Building Capital Project Fund	41
Fiduciary, Expendable Trust Funds	
School Nurse - Needy Family Fund	42
Snyder Library Fund	43

Unified School District No. 413
Chanute, Kansas
Special Financial Statements
For the Fiscal Period Ended June 30, 2015

Schedule 3	
Statement of Cash Receipts and Disbursements - Fiduciary Funds	44
Schedule 4	
Statement of Cash Receipts, Expenditures and Unencumbered Cash - District Activity Funds	45
APPENDIX A	
Auditor's Report on Compliance and Internal Control - Governmental Auditing Standards	46
Auditor's Report on Compliance and Internal Control - OMB Circular A-133	47-48
Schedule of Findings and Questioned Costs	49
Schedule of Expenditures of Federal Awards	50

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 413
Chanute, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 413, Chanute, Kansas, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 413, Chanute, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 413, Chanute, Kansas, as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 413, Chanute, Kansas, as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Government Auditing Standards Report

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2015, on our consideration of Unified School District No. 413's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing results of our audit.

Schedule of Expenditures of Federal Awards Opinion

The accompanying schedule of expenditures of federal awards is presented in appendix A for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part Unified School District No. 413's regulatory basis financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2014 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2015 financial statement upon which we rendered an unqualified opinion dated December 14, 2015. The 2014 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 financial statement or to the 2014 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Unified School District No. 413, and for filing with the Kansas Department of Education, the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 14, 2015

Unified School District No. 413
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 17,914		12,055,923	12,064,140	9,697	100,130	109,827
Supplemental General	132,234		4,211,125	4,090,399	252,960	54,769	307,729
Special Purpose:							
At Risk (4 Year Old)	100,279		111,698	111,000	100,977	324	101,301
At Risk (K-12)	925,884	1,476	2,225,615	2,246,067	906,908	42,130	949,038
Bilingual Education	25,639	(1,381)	25,051	24,942	24,367	1	24,368
Capital Outlay	4,595,539		913,063	803,176	4,705,426	183,005	4,888,431
Driver Training	62,966		10,539	10,215	63,290		63,290
Food Service	557,465		1,215,549	1,232,762	540,252	34,112	574,364
Professional Development	198,503	(35)	69,490	72,105	195,853	3,122	198,975
Special Education	1,662,601		3,284,581	3,194,771	1,752,411		1,752,411
Vocational Education	73,371	35	316,556	300,194	89,768	1,124	90,892
Gifts and Grants	2,306	250		506	2,050		2,050
KPERS Special Retirement Contribution			963,156	963,156			
Contingency Reserve	1,750,877		60,904		1,811,781		1,811,781
Textbook & Student Material Revolving	306,933		35,612	211,376	131,169	192,327	323,496
Recreation Commission	20,200		271,052	291,252			
Rec Comm Emp Benf & Spec Liab	1		65,181	65,181	1		1
Low Income ESEA (Title I)		26	507,084	507,110		5,621	5,621
Improving Teacher Quality (Title II-A)		2,291		2,291			
Jump Start Program	21,710		15,001	18,542	18,169	885	19,054
IDL Services	2,495		6,000	5,214	3,281		3,281
Title II Math and Science			88,815	88,815		4,178	4,178
Title VI-B Grant			33,305	33,305		5,200	5,200
Gate Receipts	27,821		95,285	90,314	32,792		32,792
Special Projects	7,306		30,438	29,980	7,764		7,764
Bond and Interest:							
Bond and Interest	1,147,492		1,975,207	2,237,179	885,520		885,520
Capital Projects:							
School Building Capital Project	1,905,102				1,905,102		1,905,102
Trusts:							
School Nurse - Needy Family	2,863		1,110	1,867	2,106		2,106
Snyder Library			1,250		1,250		1,250
Total Primary Government	<u>13,547,501</u>	<u>2,662</u>	<u>28,588,590</u>	<u>28,695,859</u>	<u>13,442,894</u>	<u>626,928</u>	<u>14,069,822</u>
Composition of Cash:							
Bank of Commerce, Chanute, Ks							33,114
Cash Items							1,195
Community National Bank, Chanute, Ks							13,294,766
Home Savings Bank, Chanute, Ks							879,373
Less: Agency Funds							(138,635)
Adjustment for Rounding							9
Total Primary Government							<u>14,069,822</u>

The notes to the financial statements are an integral part of this statement.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

Note 1 **Summary of Significant Accounting Policies**

A. Reporting Entity

Principles Used in Determining Scope of Entity

Chanute Unified School District No. 413 is a municipal corporation governed by an elected seven-member board. This financial statement presents the school district as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in this financial statement.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types:

General Fund—The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the school district.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Trust funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiver the requirement for application of generally accepted accounting and allowing the District to use the regulatory basis of accounting.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings and equipment owned by the School District are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statement.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The School District's budget was not amended during the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds of the District:

Contingency Reserve Fund
Textbook Rental & Student Material Revolving Fund
Rural Education Achievement Program Fund
Low Income ESEA (Title I) Grant Fund
IDL Services Fund
Jump Start Program Fund
Improving Teacher Quality (Title II-A) Fund
Gate Receipts Fund
Special Projects Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

E. Assets and Liabilities

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statement taken as a whole.

Investments

Statutes authorize the School District to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Treasurer's investment pool. All investments must be insured, registered, or held by the School District or its agent in the District's name. The School District's investments are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes investments that are insured or registered, or for which the District or its agent in the District's name holds the securities. Category 2 includes uninsured and unregistered investments for which the dealer bank's trust department or agent in the District's name holds the securities. Category 3 includes uninsured and unregistered investments for which the dealer bank holds the securities. Of the three risk categories, the investments classified in Risk Category 1 have the least risk to the District.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the special revenue funds designated by Kansas statutes.

Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as expenditure during the year of purchase as required by State statutes. No physical inventories were taken at year-end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a statutory basis fund when due, or when resources have been accumulated in the bond and interest fund for payment early in the following year. For other long-term obligations, only that portion which anticipates financing from expendable available financial resources is reported as a fund liability of a statutory basis fund.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. The county retains this interest.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

Deposits exceeded the fair market value of securities pledged by one bank in the amount of \$56,116.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

Deposits and Investments

K.S.A. 9-1401 establishes the depositories that may be used by the school district. The statute requires banks eligible to hold the school district's funds to have a main or branch bank in the school district and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The school district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the School district to invest idle funds in time deposit-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The school district has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the school district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the school district's deposits may not be returned to it. State statutes require the school district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At June 30, 2015, the carrying amount of the school district's deposits was \$13,625,457 and the bank balance was \$15,359,798. Of the bank balance, \$524,066 was secured by federal depository insurance. Of the remaining

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

balance, \$14,779,616 was collateralized by securities held by the pledging financial institutions' agents in the school district's name and remaining \$56,116 was at risk and not secured.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the school district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the school district's investment policy requires 100% collateralization at all times.

General Fixed Assets

The School has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles. The School has waived compliance until June 30, 2015, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Long-term Debt

General Obligation Bonds

Kansas schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the district. The School District's assessed valuation at June 30, 2015 was \$87,746,445 excluding motor vehicle valuation. The debt limit determination as of June 30, 2015 was \$12,284,500. Bonds issued during the 2006 fiscal year in the amount of \$42,690,000 caused the aggregate debt to exceed the legal debt limit. However, an order issued by the Kansas State Board of Education gave the School District authority to issue the series 2006 bonds in excess of the legal debt limit.

The school district has completely refunded the above 2006 series bonds with three refunding bond series. The first, a 2011 series, was dated November 22, 2011 and was in the amount of \$9,390,000. The second, a 2012 series, was dated January 4, 2012 and was in the amount of \$9,330,000. The third, a 2013 series, was dated January 9, 2013 and was in the amount of \$23,860,000. Details regarding each of the three bond issues are displayed in the tables below.

Capital Lease Obligations

The School District has entered into a lease-purchase agreement for the purpose of upgrading heating and cooling equipment in the middle school building. That lease has been paid in full with payments made in advance of the amortization schedule.

Changes in long-term liabilities were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>OUTSTANDING OBLIGATIONS:</u>										
<u>General Obligation Bonds:</u>										
Series 2006 School Building	4.0-5.0	4/15/2006	42,690,000	9/1/2035	450,000		450,000		-	997,147
Series 2011 Refunding	2.0-4.0	11/22/2011	9,390,000	9/1/2029	9,390,000				9,390,000	171,132
Series 2012 Refunding	2.0-4.25	1/4/2012	9,330,000	9/1/2030	9,330,000				9,330,000	155,525
Series 2013 Refunding	2.0-4.0	1/9/2013	23,860,000	9/1/2035	23,860,000				23,860,000	463,375
Total General Obligation Bonds					43,030,000	-	450,000		42,580,000	1,787,179
<u>Capital Leases:</u>										
Middle School HVAC	2.20%	6/1/2012	1,286,672	6/1/2017	980,295		980,295		-	18,715
<u>Early Retirement Plan:</u>										
Exercised Options					350,972			10,507	361,479	
Total Long-Term Debt					44,361,267	-	1,430,295	10,507	42,941,479	1,805,894

(1) First half paid by escrow account

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

<u>Issue</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021/25</u>	<u>2026/30</u>	<u>2031/35</u>	<u>2036/39</u>	<u>Totals</u>
<u>Principal:</u>										
<u>General Obligation Bonds:</u>										
Series 2011 Refunding	50,000	50,000	55,000	55,000	55,000	1,930,000	7,195,000			9,390,000
Series 2012 Refunding	75,000	75,000	80,000	80,000	1,035,000	5,245,000		2,740,000		9,330,000
Series 2013 Refunding	460,000	550,000	645,000	735,000		165,000	3,885,000	13,440,000	3,980,000	23,860,000
Total G.O. Bond Principal	585,000	675,000	780,000	870,000	1,090,000	7,340,000	11,080,000	16,180,000	3,980,000	42,580,000
<u>Interest:</u>										
<u>General Obligation Bonds:</u>										
Series 2011 Refunding	341,764	340,764	339,714	338,339	336,689	1,626,809	926,995			4,251,074
Series 2012 Refunding	310,300	308,800	307,250	305,650	289,325	913,975	582,250	58,225		3,075,775
Series 2013 Refunding	919,850	904,700	886,775	866,075	855,050	4,266,950	3,645,600	2,453,500	79,600	14,878,100
Total G.O. Bond Interest	1,571,914	1,554,264	1,533,739	1,510,064	1,481,064	6,807,734	5,154,845	2,511,725	79,600	22,204,949
Total Principal and Interest	2,156,914	2,229,264	2,313,739	2,380,064	2,571,064	14,147,734	16,234,845	18,691,725	4,059,600	64,784,949

Defined Benefit Pension Plan

Plan description. The School District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$13,630,618 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publicly available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the school district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the school district makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The school district's sick leave policy allows crediting each employee with twelve days sick leave per year to a maximum of one hundred days. At retirement or death all full time employees with fifteen years of service are

Unified School District No. 413
Chanute, Kansas
Notes to Financial Statement
For the Fiscal Year Ended June 30, 2015

compensated for fifty percent of accumulated and unused sick leave days. Such payments will be paid into an individual 403(b) account.

Early Professional Employee Retirement

The school district's professional employee early retirement plan allows any professional employee, at the employee's option, to take early retirement at ages fifty-five through sixty-five providing the employee has at least fifteen years prior service with the school district. An employee who takes early retirement is entitled to five annual payments equal to fifteen percent of that employee's last basic contracted salary until the end of the contract year in which that employee reaches age sixty-five or five annual payments whichever occurs first. Such payments will be paid into an individual 403(b) account.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$3,284,581
General Fund	Vocational Education Fund	K.S.A. 72-6428	214,195
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	60,904
Supp. General	Professional Development	K.S.A. 72-6433	69,490
Supp. General	At Risk (K-12)	K.S.A. 72-6433	2,225,615
Supp. General	Bilingual Education Fund	K.S.A. 72-6433	24,900
Supp. General	Vocational Education Fund	K.S.A. 72-6433	84,096
Supp. General	At Risk (4Yr Old) Fund	K.S.A. 72-6433	111,700

Note 4 In-substance receipt in Transit

The District received \$ 1,068,031 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 5 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	<u>Total</u>	<u>State</u>		<u>Federal</u>	
	<u>Revenue</u>	<u>Aid</u>	<u>%</u>	<u>Aid</u>	<u>%</u>
General Fund	\$ 12,055,923	12,038,653	99.9		
Supplemental General	4,211,125	2,548,051	60.5	1,500	
Bond and Interest	1,975,207	805,384	40.8		
Other Funds	<u>4,146,960</u>	<u>1,152,778</u>	<u>27.8</u>	<u>1,488,493</u>	<u>35.9</u>
Total All Funds	<u>22,389,215</u>	<u>16,544,866</u>	<u>73.9</u>	<u>1,489,993</u>	<u>6.7</u>

Unified School District No. 413
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Schedule 1

		<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:							
General	\$	12,451,590	(387,450)		12,064,140	12,064,140	
Supplemental General		4,233,850	(143,448)		4,090,402	4,090,399	3
Special Revenue:							
At Risk (4 Year Old)		111,000			111,000	111,000	
At Risk (K-12)		2,515,200			2,515,200	2,246,067	269,133
Bilingual Education		27,500			27,500	24,942	2,558
Capital Outlay		3,253,000		14,734	3,267,734	803,176	2,464,558
Driver Training		53,000			53,000	10,215	42,785
Food Service		1,504,000		114,185	1,618,185	1,232,762	385,423
Professional Development		181,500			181,500	72,105	109,395
Special Education		4,113,483			4,113,483	3,194,771	918,712
Vocational Education		364,400			364,400	300,194	64,206
Gifts and Grants		2,400			2,400	506	1,894
KPERS Special Retirement Contribution		1,183,529			1,183,529	963,156	220,373
Recreation Commission		338,000			338,000	291,252	46,748
Rec Comm Emp Benf & Spec Liab		78,000			78,000	65,181	12,819
Debt Service:							
Bond and Interest		<u>2,237,529</u>			<u>2,237,529</u>	<u>2,237,179</u>	<u>350</u>
Totals		<u><u>32,647,981</u></u>	<u><u>(530,898)</u></u>	<u><u>128,919</u></u>	<u><u>32,246,002</u></u>	<u><u>27,707,045</u></u>	<u><u>4,538,957</u></u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 1,781,020			
Delinquent Taxes	27,765	12,088		12,088
Total Revenue from Local Sources	1,808,785	12,088		12,088
Revenue from County Sources				
Revenue in Lieu of Taxes			48	(48)
Revenue from State Sources				
State Financial Aid	8,204,847	9,885,810	9,604,149	281,661
Mineral Production Tax	11,612	5,181		5,181
Special Education Aid	2,199,303	2,152,844	2,422,670	(269,826)
Total Revenue from State Sources	10,415,762	12,043,835	12,026,819	17,016
Total Cash Receipts	12,224,547	12,055,923	12,026,867	29,056
Expenditures and Transfers				
Instruction				
Certified Salaries	3,721,584	3,918,826	3,950,000	31,174
Non-Certified Salaries	45,590	47,569	55,000	7,431
Group Insurance	340,877	370,013	360,000	(10,013)
Social Security Contributions	278,131	278,772	320,000	41,228
Other Employee Benefits	24,440	39,446	35,000	(4,446)
Purchased Property Services			45,000	45,000
Communication Services	40,425	40,424		(40,424)
Other Miscellaneous Purchased Services	5,385	5,170	6,000	830
Textbooks			350,000	350,000
Property (Equipment & Furnishings)	339		150,000	150,000
Total Instruction	4,456,771	4,700,220	5,271,000	570,780
Support Services - Students				
Certified Salaries	315,115	291,173	332,000	40,827
Non-Certified Salaries	51,016	53,570	60,000	6,430
Group Insurance	23,873	35,953	35,000	(953)
Social Security Contributions	26,769	24,611	30,000	5,389
Worker's Compensation		3,148		(3,148)
Other Employee Benefits	8,639	9,440	10,000	560
Total Support Services - Students	425,412	417,895	467,000	49,105
Support Services - Instructional Staff				
Certified Salaries	186,203	136,580	200,000	63,420
Non-Certified Salaries	250	19,620	10,000	(9,620)
Group Insurance	20,905	20,997	25,000	4,003
Social Security Contributions	13,569	11,472	20,000	8,528
Worker's Compensation		1,054		(1,054)
Other Employee Benefits	167	921	5,000	4,079
General Supplies and Materials	335	416		(416)
Books and Periodicals	37,050	34,252	38,000	3,748
Miscellaneous Supplies			2,000	2,000
Total Support Services - Instructional Staff	258,479	225,312	300,000	74,688
Support Services - General Administration				
Certified Salaries	204,256	192,614	215,000	22,386
Non-Certified Salaries	55,962	57,445	60,000	2,555
Group Insurance	20,166	20,836	25,000	4,164
Social Security Contributions	16,950	17,479	22,000	4,521
Other Employee Benefits	441	2,581	1,000	(1,581)
Purchased Professional and Technical Services	73,818	63,514	75,000	11,486
Communication Services	6,210	4,397	6,000	1,603
Other Miscellaneous Purchased Services			33,000	33,000
Other	32,607	38,006		(38,006)
Total Support Services - General Administration	410,410	396,872	437,000	40,128

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - School Administration					
Certified Salaries	\$	598,651	615,378	629,000	13,622
Non-Certified Salaries		167,652	171,540	176,000	4,460
Group Insurance		35,859	39,522	38,000	(1,522)
Social Security Contributions		61,958	63,142	64,000	858
Other Employee Benefits		17,284	25,354	18,000	(7,354)
Total Support Services - School Administration		881,404	914,936	925,000	10,064
Central Services					
Property (Equipment & Furnishings)		74	1,085		(1,085)
Support Services - Plant Operation and Maintenance					
Group Insurance		116			
Purchased Professional and Technical Services		2,060	4,303	5,000	697
Water/Sewer Services (Non-Energy)		36,278	28,728	42,000	13,272
Cleaning Services		1,367	1,411	2,000	589
Repairs and Maintenance Services		102,091	45,488	200,000	154,512
Repair of Buildings		58,682	58,253	560,000	501,747
Insurance Services		132,678	117,494	135,000	17,506
Communication Services		28	19		(19)
Telephone/or Telegraph Services		999	565		(565)
Other Miscellaneous Purchased Services		35,443	31,063	46,000	14,937
General Supplies and Materials		90,975	100,015	95,000	(5,015)
Heating		98,732	76,070	120,000	43,930
Electricity		437,066	428,473	572,090	143,617
Motor Fuel		9,772	8,030	12,000	3,970
Property (Equipment & Furnishings)		4,350	379	20,000	19,621
Total Support Services - Plant Operation and Maintenance		1,010,637	900,291	1,809,090	908,799
Student Transportation Services					
Other Employee Benefits		6,633	11,519		(11,519)
Vehicle Operation Services					
Non-Certified Salaries		113,926	120,237	120,000	(237)
Group Insurance		37,627	32,929	40,000	7,071
Social Security Contributions		10,457	10,715	12,000	1,285
Other Employee Benefits		129	1,585	10,000	8,415
Insurance Services		18,979	23,035	20,000	(3,035)
Motor Fuel		73,128	49,135	85,000	35,865
Vehicles (Including school buses)			97,113	170,000	72,887
Other		1,983	2,199	4,000	1,801
Total Vehicle Operation Services		256,229	336,948	461,000	124,052
Supervision Services					
Non-Certified Salaries		32,852	34,992		(34,992)
Group Insurance				40,000	40,000
Total Supervision Services		32,852	34,992	40,000	5,008
Vehicle Servicing and Maintenance Services					
Purchased Professional and Technical Services		4,210	2,719	10,000	7,281
Purchased Property Services		39,900	21,403	50,000	28,597
Supplies and Materials		28,611	8,195	35,000	26,805
Other		5,542	4,713	10,000	5,287
Total Vehicle Servicing and Maintenance Services		78,263	37,030	105,000	67,970
Support Services - Business					
Non-Certified Salaries		47,140	48,684	50,000	1,316
Group Insurance		12,767	12,243	20,000	7,757
Social Security Contributions		3,374	3,463	5,500	2,037
Worker's Compensation			208		(208)
Other Employee Benefits		50	318	500	182
Purchased Professional and Technical Services		70	170	500	330
Property (Equipment & Furnishings)				10,000	10,000
Total Support Services - Business		63,401	65,086	86,500	21,414

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Facilities Acquisition and Construction Services				
Repair and Remodeling	\$	3,953	462,275	(462,275)
Fund Transfers				
Bilingual Education		25,629		
Special Education		3,130,653	3,284,581	(834,581)
Vocational Education			214,194	(214,194)
Contingency Reserve		500,000	60,904	(60,904)
At Risk (4yr Old)		110,044		
At Risk (K-12)		573,706		100,000
Total Fund Transfers		4,340,032	3,559,679	(1,009,679)
Budget Adjustments				
Legal Max Adjustment				(387,450)
Total Expenditures and Transfers		12,224,550	12,064,140	12,064,140
Receipts Over (Under)				
Expenditures and Transfers	(	3)	(8,217)	
Unencumbered Cash, Beginning		17,716	17,914	
Prior Year Encumbrances Cancelled		201		
Unencumbered Cash, Ending		17,914	9,697	

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	2,052,679	1,379,896	1,622,309	(242,413)
Delinquent Taxes		48,397	43,077	52,800	(9,723)
Total Revenue from Local Sources		<u>2,101,076</u>	<u>1,422,973</u>	<u>1,675,109</u>	<u>(252,136)</u>
Revenue from County Sources					
Motor Vehicle Tax		204,407	238,371	205,364	33,007
Recreational Vehicle Tax		1,938	1,733	1,705	28
Revenue in Lieu of Taxes				56	(56)
Total Revenue from County Sources		<u>206,345</u>	<u>240,104</u>	<u>207,125</u>	<u>32,979</u>
Revenue from State Sources					
Supplemental State Aid		1,664,184	2,548,048	2,075,936	472,112
Total Cash Receipts		<u>3,971,605</u>	<u>4,211,125</u>	<u>3,958,170</u>	<u>252,955</u>
Expenditures and Transfers					
Instruction					
Non-Certified Salaries		42,638	39,218	60,000	20,782
Group Insurance		22,109	18,835	30,000	11,165
Social Security Contributions		3,053	2,770	5,000	2,230
Worker's Compensation			114		(114)
Other Employee Benefits		36	34	2,000	1,966
Purchased Professional and Technical Services		20,830	22,640	25,000	2,360
Purchased Property Services				15,000	15,000
Other Purchased Services		12,993	8,250		(8,250)
Other Miscellaneous Purchased Services		1,034	343	10,000	9,657
General Supplies and Materials		253,743	249,790	350,000	100,210
Textbooks		70,978		75,000	75,000
Technology Supplies		101,717	11,436	120,000	108,564
Miscellaneous Supplies		2,714	1,509	5,000	3,491
Property (Equipment & Furnishings)		30,034	84,201	200,000	115,799
Equipment		1,983	32,575		(32,575)
Other		2,412	2,280	10,000	7,720
Total Instruction		<u>566,274</u>	<u>473,995</u>	<u>907,000</u>	<u>433,005</u>
Support Services - Students					
Certified Salaries		56,042	57,172	60,000	2,828
Non-Certified Salaries		28,379	29,075	30,000	925
Group Insurance		11,973	12,337	15,000	2,663
Social Security Contributions		6,274	6,362	10,000	3,638
Other Employee Benefits		7,050	3,096	10,000	6,904
Purchased Professional and Technical Services		409	75	1,000	925
Other Purchased Services		1,453	1,453	3,000	1,547
Staff Travel		26	196		(196)
Supplies and Materials		3,201	2,664	5,000	2,336
Total Support Services - Students		<u>114,807</u>	<u>112,430</u>	<u>134,000</u>	<u>21,570</u>
Support Services - Instructional Staff					
Certified Salaries		38,562	39,623	50,000	10,377
Non-Certified Salaries		192,367	199,039	200,000	961
Group Insurance		30,658	34,165	35,000	835
Social Security Contributions		16,528	17,091	20,000	2,909
Worker's Compensation			486		(486)
Other Employee Benefits		84	88	1,000	912
Purchased Professional and Technical Services		3,317	4,059	5,000	941
Other Purchased Services		7,068	7,211	10,000	2,789
Total Support Services - Instructional Staff		<u>288,584</u>	<u>301,762</u>	<u>321,000</u>	<u>19,238</u>

Unified School District No. 413
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 5 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Support Services - General Administration				
Supplies and Materials	\$ 1,242	742	1,500	758
Support Services - School Administration				
Non-Certified Salaries	73	257		(257)
Other Employee Benefits	6	20		(20)
Other Purchased Services	46			
Supplies and Materials	21,142	18,295	40,000	21,705
General Supplies and Materials	12,925	14,196		(14,196)
Property (Equipment & Furnishings)	291	48	1,000	952
Total Support Services - School Administration	34,483	32,816	41,000	8,184
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries	512,351	521,286	520,000	(1,286)
Group Insurance	86,490	87,447	95,000	7,553
Social Security Contributions	37,746	38,508	40,000	1,492
Other Employee Benefits	153	5,557	2,000	(3,557)
General Supplies and Materials	35	55		(55)
Building Repair and Remodeling			199,553	199,553
Total Support Services - Plant Operation and Maintenance	636,775	652,853	856,553	203,700
Vehicle Operation Services				
Equipment			200,000	200,000
Fund Transfers				
Bilingual Education		24,900	3,242	(21,658)
Professional Development	83,114	69,492		(69,492)
Special Education	333,265			
Vocational Education	291,519	84,096	270,995	186,899
At Risk (4yr Old)		111,698	10,721	(100,977)
At Risk (K-12)	1,709,896	2,225,615	1,487,839	(737,776)
Total Fund Transfers	2,417,794	2,515,801	1,772,797	(743,004)
Budget Adjustments				
Legal Max Adjustment			(143,448)	(143,448)
Total Expenditures and Transfers	4,059,959	4,090,399	4,090,402	3
Receipts Over (Under)				
Expenditures and Transfers	(88,354)	120,726		
Unencumbered Cash, Beginning	217,077	132,234		
Prior Year Encumbrances Cancelled	3,511			
Unencumbered Cash, Ending	132,234	252,960		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 110,044		10,721	(10,721)
Transfer from Supplemental General Fund		111,698		111,698
Total Cash Receipts	<u>110,044</u>	<u>111,698</u>	<u>10,721</u>	<u>100,977</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	50,767	53,339	52,290	(1,049)
Non-Certified Salaries	13,655	14,097	14,065	(32)
Group Insurance	11,924	12,287	13,000	713
Social Security Contributions	4,914	5,105	5,000	(105)
Worker's Compensation		133		(133)
Other Employee Benefits	60	558	100	(458)
Supplies and Materials	2,906	2,059		(2,059)
General Supplies and Materials	3,506	3,650	3,500	(150)
Miscellaneous Supplies			1,000	1,000
Property (Equipment & Furnishings)			2,295	2,295
Equipment	440	100		(100)
Total Instruction	<u>88,172</u>	<u>91,328</u>	<u>91,250</u>	<u>(78)</u>
Support Services - School Administration				
Certified Salaries	16,677	16,691	17,000	309
Group Insurance	1,239	1,229	1,200	(29)
Social Security Contributions	1,142	1,135	1,300	165
Worker's Compensation		163		(163)
Other Employee Benefits	16	14	50	36
Supplies and Materials			200	200
General Supplies and Materials	198	440		(440)
Total Support Services - School Administration	<u>19,272</u>	<u>19,672</u>	<u>19,750</u>	<u>78</u>
Total Expenditures and Transfers	<u>107,444</u>	<u>111,000</u>	<u>111,000</u>	
Receipts Over (Under)				
Unencumbered Cash, Beginning	97,199	100,279		
Expenditures and Transfers	2,600	698		
Prior Year Encumbrances Cancelled	480			
Unencumbered Cash, Ending	<u>100,279</u>	<u>100,977</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 573,706		100,000	(100,000)
Transfer from Supplemental General Fund	1,709,897	2,225,615	1,487,839	737,776
Total Cash Receipts	<u>2,283,603</u>	<u>2,225,615</u>	<u>1,587,839</u>	<u>637,776</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	1,577,895	1,536,460	1,663,200	126,740
Non-Certified Salaries	287,230	260,790	296,000	35,210
Group Insurance	238,018	246,586	250,000	3,414
Social Security Contributions	135,985	130,123	150,000	19,877
Worker's Compensation		12,173		(12,173)
Other Employee Benefits	1,649	7,754	7,000	(754)
Purchased Professional and Technical Services	12,831	3,588	15,000	11,412
Other Miscellaneous Purchased Services			1,000	1,000
General Supplies and Materials	22,767	30,752	25,000	(5,752)
Technology Supplies		5,300	5,000	(300)
Property (Equipment & Furnishings)			100,000	100,000
Total Instruction	<u>2,276,375</u>	<u>2,233,526</u>	<u>2,512,200</u>	<u>278,674</u>
Support Services - Instructional Staff				
Purchased Professional and Technical Services	2,331	12,541	3,000	(9,541)
Total Expenditures and Transfers	<u>2,278,706</u>	<u>2,246,067</u>	<u>2,515,200</u>	<u>269,133</u>
Receipts Over (Under)				
Unencumbered Cash, Beginning	920,487	925,884		
Expenditures and Transfers	4,897	(20,452)		
Prior Year Encumbrances Cancelled	500			
Beginning Balance Adjustment		1,476		
Unencumbered Cash, Ending	<u>925,884</u>	<u>906,908</u>		

Bilingual Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		152	152
Operating Transfers				
Transfer from General Fund		25,628		3,242 (3,242)
Transfer from Supplemental General Fund			24,899	24,899
Total Operating Transfers		25,628	24,899	21,657
Total Cash Receipts		25,628	25,051	21,809
Expenditures and Transfers				
Instruction				
Certified Salaries		19,692	21,044	20,000 (1,044)
Non-Certified Salaries		190	160	1,000 840
Social Security Contributions		3,586	3,604	4,000 396
Purchased Professional and Technical Services		351		
Purchased Property Services				500 500
General Supplies and Materials		142	134	2,000 1,866
Total Expenditures and Transfers		23,961	24,942	27,500 2,558
Receipts Over (Under)				
Expenditures and Transfers		1,667	109	
Unencumbered Cash, Beginning		23,962	25,639	
Prior Year Encumbrances Cancelled		10		
Beginning Balance Adjustment			(1,381)	
Unencumbered Cash, Ending		25,639	24,367	

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

			Current Year	
			Prior Year Actual	Variance Favorable (Unfavor)
			Current Year Actual	Budget
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$	25	368,668	462,340 (93,672)
Delinquent Taxes		948	375	375
Earnings on Investments		97,335	94,518	94,518
Other Revenue From Local Sources		169,890	262,399	262,399
Total Revenue from Local Sources		<u>268,198</u>	<u>725,960</u>	<u>462,340</u> 263,620
Revenue from State Sources				
Capital Outlay State Aid			172,369	180,915 (8,546)
Revenue from Federal Sources				
Passed Through State of Kansas			14,734	14,734
Total Cash Receipts		<u>268,198</u>	<u>913,063</u>	<u>643,255</u> 269,808
Expenditures and Transfers				
Instruction				
Social Security Contributions		413		
Other Employee Benefits			635	(635)
Supplies and Materials			38,701	(38,701)
Technology Supplies			88,365	530,000 441,635
Property (Equipment & Furnishings)		342,076	270,960	800,000 529,040
Total Instruction		<u>342,489</u>	<u>398,661</u>	<u>1,330,000</u> 931,339
Support Services				
Property (Equipment & Furnishings)		300		
Support Services - Students				
Property (Equipment & Furnishings)				100,000 100,000
Support Services - Instructional Staff				
Purchased Professional and Technical Services			44	(44)
Property (Equipment & Furnishings)				100,000 100,000
Total Support Services - Instructional Staff			<u>44</u>	<u>100,000</u> 99,956
Support Services - General Administration				
General Supplies and Materials			110	(110)
Property (Equipment & Furnishings)		2,740	2,815	3,000 185
Total Support Services - General Administration		<u>2,740</u>	<u>2,925</u>	<u>3,000</u> 75
Central Services				
Technology Supplies			17,110	(17,110)
Support Services - Plant Operation and Maintenance				
Non-Certified Salaries		5,393	1,008	(1,008)
Other Employee Benefits			75	(75)
Purchased Property Services			83,674	(83,674)
Repairs and Maintenance Services			29,585	(29,585)
Other Purchased Services				100,000 100,000
Property (Equipment & Furnishings)		20,232	22,671	50,000 27,329
Building Repair and Remodeling				150,000 150,000
Total Support Services - Plant Operation and Maintenance		<u>25,625</u>	<u>137,013</u>	<u>300,000</u> 162,987
Student Transportation Services				
Property (Equipment & Furnishings)		188,469	82,870	200,000 117,130
Facilities Acquisition and Construction Services				
Architecture and Engineering Services				20,000 20,000
New Buildings Acquisition and Construction		136,500		700,000 700,000
Building Repair and Remodeling		785,709	164,553	(164,553)
Construction Costs				500,000 500,000
Total Facilities Acquisition and Construction Services		<u>922,209</u>	<u>164,553</u>	<u>1,220,000</u> 1,055,447
Budget Credit Adjustment				14,734 14,734
Total Expenditures and Transfers		<u>1,481,832</u>	<u>803,176</u>	<u>3,267,734</u> 2,464,558

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ (1,213,634)	109,887		
Unencumbered Cash, Beginning	5,802,698	4,595,539		
Prior Year Encumbrances Cancelled	6,475			
Unencumbered Cash, Ending	<u>4,595,539</u>	<u>4,705,426</u>		

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Other Revenue From Local Sources	\$	9,480	4,680	2,500	2,180
Revenue from State Sources					
State Financial Aid		5,950	5,859	5,270	589
Total Cash Receipts		15,430	10,539	7,770	2,769
Expenditures and Transfers					
Instruction					
Certified Salaries		12,950	9,400	24,000	14,600
Social Security Contributions		963	696	2,000	1,304
Other Employee Benefits		12	11	1,000	989
General Supplies and Materials		127	98	1,000	902
Property (Equipment & Furnishings)				25,000	25,000
Other			10		(10)
Total Expenditures and Transfers		14,052	10,215	53,000	42,785
Receipts Over (Under)					
Expenditures and Transfers		1,378	324		
Unencumbered Cash, Beginning		61,588	62,966		
Unencumbered Cash, Ending		62,966	63,290		

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Food Service	\$ 7,818			
Student Sales	312,447	335,994	204,023	131,971
Adults and Non-Reimbursable Programs	37,378	22,404	76,782	(54,378)
Other Revenue From Local Sources	29,956	7,006	35,000	(27,994)
Total Revenue from Local Sources	<u>387,599</u>	<u>365,404</u>	<u>315,805</u>	<u>49,599</u>
Revenue from State Sources				
State Financial Aid	<u>11,197</u>	<u>10,778</u>	<u>9,528</u>	<u>1,250</u>
Revenue from Federal Sources				
Passed Through State of Kansas	<u>853,526</u>	<u>839,367</u>	<u>725,182</u>	<u>114,185</u>
Total Cash Receipts	<u>1,252,322</u>	<u>1,215,549</u>	<u>1,050,515</u>	<u>165,034</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	404,577	400,616	475,000	74,384
Employee Benefits	185	220	(	220)
Group Insurance	96,566	107,775	108,000	225
Social Security Contributions	29,204	29,394	36,500	7,106
Other Employee Benefits	356	4,277	2,000	(2,277)
Purchased Professional and Technical Services	802	816	(	816)
Official/Administrative Services	863			
Repairs and Maintenance Services	23,499	20,360	(	20,360)
In-District Travel	1,307	1,342	(	1,342)
Other Miscellaneous Purchased Services	13,065	16,982	55,000	38,018
Supplies and Materials	263	1,277	(	1,277)
Other	2,633	1,744	(	1,744)
Food and Milk	485,674	581,064	650,000	68,936
Miscellaneous Supplies	1,374	2,902	2,000	(902)
Property (Equipment & Furnishings)	8,009	63,758	175,000	111,242
Other	200	200	500	300
Total Food Service Operations	<u>1,068,577</u>	<u>1,232,727</u>	<u>1,504,000</u>	<u>271,273</u>
Other Food Service Programs Operations				
Communication Services	<u>23</u>	<u>35</u>	(	35)
Budget Credit Adjustment			<u>114,185</u>	<u>114,185</u>
Total Expenditures and Transfers	<u>1,068,600</u>	<u>1,232,762</u>	<u>1,618,185</u>	<u>385,423</u>
Receipts Over (Under)				
Expenditures and Transfers	183,722	(17,213)		
Unencumbered Cash, Beginning	372,026	557,465		
Prior Year Encumbrances Cancelled	<u>1,717</u>	<u></u>		
Unencumbered Cash, Ending	<u>557,465</u>	<u>540,252</u>		

Unified School District No. 413
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 13 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$ 83,114	69,490		69,490
Total Cash Receipts	<u>83,114</u>	<u>69,490</u>	<u></u>	<u>69,490</u>
Expenditures and Transfers				
Support Services - Instructional Staff				
Certified Salaries	41,880	35,185	45,000	9,815
Non-Certified Salaries	3,140	3,128	4,000	872
Social Security Contributions	3,150	3,120	4,000	880
Worker's Compensation		289		(289)
Other Employee Benefits	46	161	500	339
Purchased Professional and Technical Services	27,531	27,222	50,000	22,778
Other Purchased Services	990	3,000	4,000	1,000
Miscellaneous Supplies	2,816		4,000	4,000
Property (Equipment & Furnishings)			70,000	70,000
Total Expenditures and Transfers	<u>79,553</u>	<u>72,105</u>	<u>181,500</u>	<u>109,395</u>
Receipts Over (Under)				
Expenditures and Transfers	3,561	(2,615)		
Unencumbered Cash, Beginning	193,327	198,503		
Prior Year Encumbrances Cancelled	1,615			
Beginning Balance Adjustment		(35)		
Unencumbered Cash, Ending	<u>198,503</u>	<u>195,853</u>		

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		880	(880)
Operating Transfers				
Transfer from General Fund	3,130,652	3,284,581	2,450,000	834,581
Transfer from Supplemental General Fund	333,265			
Total Operating Transfers	3,463,917	3,284,581	2,450,000	834,581
Total Cash Receipts	3,463,917	3,284,581	2,450,880	833,701
Expenditures and Transfers				
Instruction				
LEA Payments to COOP (Local Share)	919,004	1,021,957	1,271,957	250,000
LEA Payments to COOP (Flowthrough)	2,122,016	2,061,813	2,736,436	674,623
Total Instruction	3,041,020	3,083,770	4,008,393	924,623
Student Transportation Services				
Group Insurance	6,015	23,621		(23,621)
Vehicle Operation Services				
Non-Certified Salaries	65,124	66,505	75,000	8,495
Group Insurance			8,500	8,500
Social Security Contributions	4,919	4,620	6,000	1,380
Other Employee Benefits	56	697	590	(107)
Motor Fuel	13,518	15,558	15,000	(558)
Total Vehicle Operation Services	83,617	87,380	105,090	17,710
Total Expenditures and Transfers	3,130,652	3,194,771	4,113,483	918,712
Receipts Over (Under)				
Expenditures and Transfers	333,265	89,810		
Unencumbered Cash, Beginning	1,329,336	1,662,601		
Unencumbered Cash, Ending	1,662,601	1,752,411		

Vocational Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
State Financial Aid	\$ 42,000			
Revenue from Federal Sources				
Passed Through State of Kansas	18,192	18,265	20,000	(1,735)
Operating Transfers				
Transfer from General Fund		214,195		214,195
Transfer from Supplemental General Fund	291,521	84,096	270,995	(186,899)
Total Operating Transfers	291,521	298,291	270,995	27,296
Total Cash Receipts	351,713	316,556	290,995	25,561
Expenditures and Transfers				
Instruction				
Certified Salaries	200,856	206,915	210,000	3,085
Group Insurance	23,309	24,178	25,000	822
Social Security Contributions	14,422	14,826	16,500	1,674
Other Employee Benefits	179	2,140	1,000	(1,140)
Purchased Professional and Technical Services	29,762	24,815	40,000	15,185
Other Professional Services	930			
Purchased Property Services			1,000	1,000
Other Purchased Services		928		(928)
Other Miscellaneous Purchased Services	915	589		(589)
Supplies and Materials	277	574		(574)
General Supplies and Materials	7,506	6,947	15,000	8,053
Property (Equipment & Furnishings)	29,207	16,417	54,000	37,583
Total Instruction	307,363	298,329	362,500	64,171
Support Services				
Purchased Professional and Technical Services			1,900	1,900
Support Services - Instructional Staff				
Purchased Professional and Technical Services	1,824	1,865		(1,865)
Total Expenditures and Transfers	309,187	300,194	364,400	64,206
Receipts Over (Under)				
Expenditures and Transfers	42,526	16,362		
Unencumbered Cash, Beginning	30,743	73,371		
Prior Year Encumbrances Cancelled	102			
Beginning Balance Adjustment		35		
Unencumbered Cash, Ending	73,371	89,768		

Gifts and Grants Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Donations	\$	400		1,000 (1,000)
Total Cash Receipts		400		1,000 (1,000)
Expenditures and Transfers				
Instruction				
Supplies and Materials		959	506	(506)
General Supplies and Materials				2,400
Total Expenditures and Transfers		959	506	2,400 1,894
Receipts Over (Under)				
Expenditures and Transfers	(	559)	(506)	
Unencumbered Cash, Beginning		1,965	2,306	
Prior Year Encumbrances Cancelled		900	250	
Unencumbered Cash, Ending		2,306	2,050	

Unified School District No. 413
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 17 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$ 986,275	963,156	1,183,529	(220,373)
Total Cash Receipts	<u>986,275</u>	<u>963,156</u>	<u>1,183,529</u>	<u>(220,373)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>673,136</u>	<u>656,761</u>	<u>807,762</u>	<u>151,001</u>
Support Services - Students				
Employee Benefits	<u>47,817</u>	<u>44,273</u>	<u>57,380</u>	<u>13,107</u>
Support Services - Instructional Staff				
Employee Benefits	<u>46,547</u>	<u>44,551</u>	<u>55,856</u>	<u>11,305</u>
Support Services - General Administration				
Employee Benefits	<u>24,513</u>	<u>24,252</u>	<u>29,416</u>	<u>5,164</u>
Support Services - School Administration				
Employee Benefits	<u>79,798</u>	<u>77,858</u>	<u>95,758</u>	<u>17,900</u>
Central Services				
Employee Benefits		<u>5,034</u>		(5,034)
Fiscal Services				
Employee Benefits	<u>5,386</u>			
Support Services - Plant Operation and Maintenance				
Employee Benefits	<u>50,611</u>	<u>48,816</u>	<u>60,733</u>	<u>11,917</u>
Student Transportation Services				
Employee Benefits	<u>18,448</u>	<u>20,081</u>		(20,081)
Vehicle Operation Services				
Employee Benefits			<u>22,138</u>	<u>22,138</u>
Support Services - Business				
Employee Benefits			<u>6,463</u>	<u>6,463</u>
Food Service Operations				
Employee Benefits	<u>40,019</u>	<u>41,530</u>	<u>48,023</u>	<u>6,493</u>
Total Expenditures and Transfers	<u>986,275</u>	<u>963,156</u>	<u>1,183,529</u>	<u>220,373</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 413
Contingency Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 18 of 31

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 500,000	60,904
Total Cash Receipts	<u>500,000</u>	<u>60,904</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	<u>12,866</u>	
Support Services - School Administration		
Certified Salaries	<u>6,290</u>	
Total Expenditures and Transfers	<u>19,156</u>	
Receipts Over (Under)		
Expenditures and Transfers	480,844	60,904
Unencumbered Cash, Beginning	<u>1,270,033</u>	<u>1,750,877</u>
Unencumbered Cash, Ending	<u><u>1,750,877</u></u>	<u><u>1,811,781</u></u>

Unified School District No. 413
Textbook & Student Material Revolving Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 19 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	\$ 37,506	35,612
Total Cash Receipts	<u>37,506</u>	<u>35,612</u>
Expenditures and Transfers		
Instruction		
Textbooks	10,039	211,376
Total Expenditures and Transfers	<u>10,039</u>	<u>211,376</u>
Receipts Over (Under)		
Expenditures and Transfers	27,467	(175,764)
Unencumbered Cash, Beginning	273,355	306,933
Prior Year Encumbrances Cancelled	<u>6,111</u>	
Unencumbered Cash, Ending	<u>306,933</u>	<u>131,169</u>

Unified School District No. 413
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 20 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 294,331	230,272	280,275	(50,003)
Delinquent Taxes	6,591	5,888	7,567	(1,679)
Total Revenue from Local Sources	<u>300,922</u>	<u>236,160</u>	<u>287,842</u>	<u>(51,682)</u>
Revenue from County Sources				
Motor Vehicle Tax	28,579	34,640	29,705	4,935
Recreational Vehicle Tax	272	252	246	6
Revenue in Lieu of Taxes			8	(8)
Total Revenue from County Sources	<u>28,851</u>	<u>34,892</u>	<u>29,959</u>	<u>4,933</u>
Total Cash Receipts	<u>329,773</u>	<u>271,052</u>	<u>317,801</u>	<u>(46,749)</u>
Expenditures and Transfers				
Community Services Operations				
Other	420,500	291,252	338,000	46,748
Total Expenditures and Transfers	<u>420,500</u>	<u>291,252</u>	<u>338,000</u>	<u>46,748</u>
Receipts Over (Under)				
Expenditures and Transfers	(90,727)	(20,200)		
Unencumbered Cash, Beginning	<u>110,927</u>	<u>20,200</u>		
Unencumbered Cash, Ending	<u>20,200</u>	<u></u>		

Unified School District No. 413
Rec Comm Emp Benf & Spec Liab Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 21 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 3,677	63,049	79,019	(15,970)
Delinquent Taxes	1,134	731	85	646
Total Revenue from Local Sources	<u>4,811</u>	<u>63,780</u>	<u>79,104</u>	<u>(15,324)</u>
Revenue from County Sources				
Motor Vehicle Tax	2,872	1,391	1,311	80
Recreational Vehicle Tax	26	10	11	(1)
Total Revenue from County Sources	<u>2,898</u>	<u>1,401</u>	<u>1,322</u>	<u>79</u>
Total Cash Receipts	<u>7,709</u>	<u>65,181</u>	<u>80,426</u>	<u>(15,245)</u>
Expenditures and Transfers				
Community Services Operations				
Other	15,777	65,181	78,000	12,819
Total Expenditures and Transfers	<u>15,777</u>	<u>65,181</u>	<u>78,000</u>	<u>12,819</u>
Receipts Over (Under)				
Expenditures and Transfers	(8,068)			
Unencumbered Cash, Beginning	8,069	1		
Unencumbered Cash, Ending	<u>1</u>	<u>1</u>		

Unified School District No. 413
Low Income ESEA (Title I) Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 22 of 31

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 512,164	507,084
Total Cash Receipts	<u>512,164</u>	<u>507,084</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	293,466	284,176
Non-Certified Salaries	105,853	109,812
Employee Benefits	49,359	
Social Security Contributions	7,083	
Other Employee Benefits	30,410	88,322
Other Purchased Services	(32)	
Supplies and Materials	4,319	9,421
General Supplies and Materials		1,920
Total Instruction	<u>490,458</u>	<u>493,651</u>
Support Services		
Other Purchased Services	<u>13,974</u>	
Support Services - Students		
Purchased Professional and Technical Services		8,386
Supplies and Materials	<u>7,821</u>	<u>5,073</u>
Total Support Services - Students	<u>7,821</u>	<u>13,459</u>
Total Expenditures and Transfers	<u>512,253</u>	<u>507,110</u>
Receipts Over (Under)		
Expenditures and Transfers	(89)	(26)
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled	89	57
Beginning Balance Adjustment		(31)
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 413
Improving Teacher Quality (Title II-A) Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 23 of 31

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 88,337	
Total Cash Receipts	<u>88,337</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	52,731	
Other Employee Benefits	6,275	14
Purchased Professional and Technical Services	21,976	947
Other Purchased Services	779	
Supplies and Materials	1,820	405
Total Instruction	<u>83,581</u>	<u>1,366</u>
Support Services - Instructional Staff		
Supplies and Materials	3,918	925
Total Expenditures and Transfers	<u>87,499</u>	<u>2,291</u>
Receipts Over (Under)		
Expenditures and Transfers	838	(2,291)
Unencumbered Cash, Beginning	(1,045)	
Prior Year Encumbrances Cancelled	207	2,345
Beginning Balance Adjustment		(54)
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 413
Jump Start Program Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 24 of 31

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Direct From Federal Government	\$ 15,000	15,001
Total Cash Receipts	<u>15,000</u>	<u>15,001</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	2,700	6,424
Non-Certified Salaries	1,296	2,678
Social Security Contributions	412	826
Other Employee Benefits	6	65
General Supplies and Materials	266	1,968
Total Instruction	<u>4,680</u>	<u>11,961</u>
Support Services - General Administration		
Certified Salaries	<u>1,500</u>	<u>1,800</u>
Student Transportation Services		
Non-Certified Salaries	1,958	3,670
Social Security Contributions	150	281
Other Employee Benefits	2	23
Motor Fuel		807
Total Student Transportation Services	<u>2,110</u>	<u>4,781</u>
Total Expenditures and Transfers	<u>8,290</u>	<u>18,542</u>
Receipts Over (Under)		
Expenditures and Transfers	6,710	(3,541)
Unencumbered Cash, Beginning	<u>15,000</u>	<u>21,710</u>
Unencumbered Cash, Ending	<u><u>21,710</u></u>	<u><u>18,169</u></u>

Unified School District No. 413
IDL Services Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 25 of 31

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 6,000	6,000
Total Cash Receipts	<u>6,000</u>	<u>6,000</u>
Expenditures and Transfers		
Support Services		
Certified Salaries	4,800	4,800
Support Services - Students		
Other Employee Benefits	368	414
Total Expenditures and Transfers	<u>5,168</u>	<u>5,214</u>
Receipts Over (Under)		
Expenditures and Transfers	832	786
Unencumbered Cash, Beginning	1,663	2,495
Unencumbered Cash, Ending	<u><u>2,495</u></u>	<u><u>3,281</u></u>

Unified School District No. 413
Title II Math and Science Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 26 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$	88,815
Total Cash Receipts		88,815
Expenditures and Transfers		
Instruction		
Certified Salaries		51,799
Other Employee Benefits		9,320
Other Purchased Services		779
Total Instruction		61,898
Support Services - Students		
Certified Salaries		7,250
Purchased Professional and Technical Services		15,596
Supplies and Materials		4,071
Total Support Services - Students		26,917
Total Expenditures and Transfers		88,815
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 413
Title VI-B Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 27 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 29,334	33,305
Total Cash Receipts	<u>29,334</u>	<u>33,305</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	16,775	
Other Employee Benefits	1,243	16,863
Purchased Professional and Technical Services		15,060
Other Purchased Services	7,998	
Supplies and Materials	1,211	1,382
General Supplies and Materials	2,107	
Total Expenditures and Transfers	<u>29,334</u>	<u>33,305</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	1,415,159	962,761	1,166,470	(203,709)
Delinquent Taxes		31,264	27,313	36,295	(8,982)
Earnings on Investments		2,601	2,620		2,620
Total Revenue from Local Sources		<u>1,449,024</u>	<u>992,694</u>	<u>1,202,765</u>	<u>(210,071)</u>
Revenue from County Sources					
Motor Vehicle Tax		158,905	175,847	151,807	24,040
Recreational Vehicle Tax		1,506	1,282	1,260	22
Revenue in Lieu of Taxes				42	(42)
Total Revenue from County Sources		<u>160,411</u>	<u>177,129</u>	<u>153,109</u>	<u>24,020</u>
Revenue from State Sources					
State Financial Aid		877,612	805,384	805,384	
Total Cash Receipts		<u>2,487,047</u>	<u>1,975,207</u>	<u>2,161,258</u>	<u>(186,051)</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		2,001,925	1,787,179	1,787,179	
Commission and Postage		270		350	350
Redemption of Principal		370,000	450,000	450,000	
Total Expenditures and Transfers		<u>2,372,195</u>	<u>2,237,179</u>	<u>2,237,529</u>	<u>350</u>
Receipts Over (Under)					
Expenditures and Transfers		114,852	(261,972)		
Unencumbered Cash, Beginning		<u>1,032,640</u>	<u>1,147,492</u>		
Unencumbered Cash, Ending		<u>1,147,492</u>	<u>885,520</u>		

Unified School District No. 413
School Building Capital Project Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 29 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,905,102	1,905,102
Unencumbered Cash, Ending	<u>1,905,102</u>	<u>1,905,102</u>

Unified School District No. 413
School Nurse - Needy Family Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 30 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 865	1,110
Total Cash Receipts	<u>865</u>	<u>1,110</u>
Expenditures and Transfers		
Support Services - Students		
Supplies and Materials	<u>2,502</u>	<u>1,867</u>
Total Expenditures and Transfers	<u>2,502</u>	<u>1,867</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,637)	(757)
Unencumbered Cash, Beginning	<u>4,500</u>	<u>2,863</u>
Unencumbered Cash, Ending	<u><u>2,863</u></u>	<u><u>2,106</u></u>

Unified School District No. 413
Snyder Library Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 31 of 31

For the Year Ended June 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Earnings on Investments	\$	1,250
Total Cash Receipts		1,250
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		1,250
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,250

Unified School District No. 413
Chanute, Kansas
Fiduciary Funds
Statement of Cash Receipts and Disbursements
For the Year Ended June 30, 2015

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
Junior High:				
Band Club	\$ 348	2,425	2,632	141
Circus of the Kids	7,071	17,447	23,136	1,382
Journalism	758	4,261	4,917	102
Library	515	29		544
Office	70	445	445	70
Recycling Club	69			69
Special Ed Club	25	179	34	170
Student Council	376	2,097	2,218	255
Students	5,063	43,560	47,046	1,577
Teacher's Fund	24	1,139	1,022	141
Boosters	4,364	4,097	4,777	3,684
High School:				
Art	5			5
At Risk	85	2,650	2,712	23
Band	35	506	357	184
Chess Club	310	1,115	388	1,037
Chess Scholarship	100			100
Chorus	189	940	1,098	31
Class of 13	73		73	
Class of 14	8	14	22	
Class of 15	252	560		812
Class of 16		7,395	6,738	657
Class of 17		1,500		1,500
Debate	1,365	1,118	1,765	718
Musical	2,579	1,974	2,610	1,943
Drama	502	803	676	629
Comet Creations	2,159	5,833	5,698	2,294
Spotlight A Come	1,794		431	1,363
FBLA	47	100	132	15
FCA	311	1,075	259	1,127
FCLAA	754	5,883	6,558	79
French Club	3,079	75	120	3,034
History Club	105			105
Juan Hidalgo	2,615	250	1,000	1,865
KFEA	1,006	3,584	2,428	2,162
KMSE	124			124
Leadership - Studend Govt.	2,525	12,727	13,380	1,872
Testing	584	845	1,000	429
Leadership Crew		259	259	
Library	185	1,337	800	722
Lost Textbooks	277	30		307
Newspaper	3,091	560	1,713	1,938
NHS	786	218	314	690
Office Scholarship	23			23
Scholars Bowl	498	590	1,017	71
TSA	502	3,303	2,480	1,325
Spanish Club	2,362	6,805	8,199	968
Green Team	305	68	200	173
Special Education	158			158
Spirit Squad	995	4,848	4,263	1,580
Student Planner - Agenda	183	1,147	967	363
Weight Lifting	322			322
Total Student Organizations	<u>48,976</u>	<u>143,791</u>	<u>153,884</u>	<u>38,883</u>
Arbitrage Reserve	<u>98,346</u>			<u>98,346</u>
Sales Tax	<u>533</u>	<u>11,554</u>	<u>10,946</u>	<u>1,141</u>
Other Fiduciary Funds	<u>903</u>	<u>85,687</u>	<u>86,321</u>	<u>269</u>

See accompanying notes to financial statements

Unified School District No. 413
Chanute, Kansas
District Activity Funds
Statement of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>				
Junior High: Athletics	\$ 2,526	10,751	10,496	2,781
High School: Athletics	<u>25,295</u>	<u>84,534</u>	<u>79,818</u>	<u>30,011</u>
Subtotal Gate Receipts	<u>27,821</u>	<u>95,285</u>	<u>90,314</u>	<u>32,792</u>
<u>Special Projects:</u>				
Junior High:				
F&CS	23	1,315	1,335	3
Interest	(8)	235	235	(8)
Tobacco Media Grant	391		344	47
Principal's Pay Day	661	4,641	4,230	1,072
High School:				
Year Book	2,534	17,176	18,069	1,641
Concessions and Vending	<u>3,705</u>	<u>7,071</u>	<u>5,767</u>	<u>5,009</u>
Subtotal Special Projects	<u>7,306</u>	<u>30,438</u>	<u>29,980</u>	<u>7,764</u>
Total District Activity Funds	<u><u>35,127</u></u>	<u><u>125,723</u></u>	<u><u>120,294</u></u>	<u><u>40,556</u></u>

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of Education
Unified School District No. 413
Chanute, Kansas

We have audited the statutory basis financial statements of Unified School District No. 413 as of and for the year ended June 30, 2015, and have issued our report thereon dated December 14, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Unified School District No. 413's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 413's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 413's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses.

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 413's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Education, others within the School, and Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,
Schlotterbeck and Burns, LLC

December 14, 2015

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of Education
Unified School District No. 413
Chanute, Kansas

Compliance

We have audited the compliance of Unified School District No. 413 with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2015. Unified School District No. 413's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Unified School District No. 413's management. Our responsibility is to express an opinion on Unified School District No. 413's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 413's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Unified School District No. 413's compliance with those requirements.

In our opinion, Unified School District No. 413 complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2015.

Internal Control Over Compliance

The management of Unified School District No. 413 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Unified School District No. 413's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A *control deficiency* in the School's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the School's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the School's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Education, others within the School, Kansas Department of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

December 14, 2015

Year ended June 30, 2015

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the statutory basis financial statement of Unified School District No. 413 .
2. No reportable conditions were disclosed during the audit of the financial statements
3. No instances of noncompliance material to the financial statements of Unified School District No. 413 were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 413 expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for Unified School District No. 413 are reported.
7. The programs tested as major programs included:

84.010

ESEA Title I
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Unified School District No. 413 was determined to be a low-risk auditee.

B. FINDINGS-FINANCIAL STATEMENTS AUDIT

(None Reported)

C. FEDERAL AWARD FINDINGS and QUESTIONED COSTS

(None Reported)

Unified School District No. 413
Chanute, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture		
Passed through State Department of Education		
Child Nutrition Cluster:		
School Breakfast Program	10.553	198,375
National School Lunch Program	10.555	577,182
Special Milk	10.556	1,426
Summer Food Service Program	10.559	16,120
Federal School Food Service	10.560	1,000
Fresh Fruits & Vegetables Program	10.582	46,263
Total U.S. Department of Agriculture		<u>840,366</u>
U.S. Department of Education		
Passed through State Department of Education		
ESEA Title I	84.010	510,988 (1)
Vocational Education - Secondary Improvement	84.048	18,265
Improving Teacher Quality (Title II-A)	84.367	88,815
Rural Education Achievement Program (Title VI-B)	84.358	37,706
Other minor grants		25,358
Total U.S. Department of Education		<u>681,132</u>
Total Expenditures of Federal Awards		<u><u>1,521,498</u></u>

(1) This program was audited as a major program.

(2) The School District follows a regulatory basis of accounting in preparing this schedule.

This basis is consistent with the method used in the preparation of the School District's financial statements.